UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

PAUL SIMON D/B/A PAUL SIMON MUSIC

PLAINTIFF

V.

RHYTHM USA, INC., and RHYTHM WATCH Co., LTD.

DEFENDANTS.

CASE NO.

RULE 7.1 STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Paul Simon Music, (a private non-governmental party) certifies that there are no corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

Dated: New York, New York July 16, 2008

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